

Vote: 558 Ibanda District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Ibanda District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,050,356	757,287	1,097,321
2a. Discretionary Government Transfers	3,071,113	1,817,314	2,834,568
2b. Conditional Government Transfers	14,501,690	9,552,187	12,004,080
2c. Other Government Transfers	1,761,436	716,795	267,066
3. Local Development Grant		446,484	0
4. Donor Funding	1,064,598	479,142	988,958
Total Revenues	21,449,194	13,769,211	17,191,993

Planned Revenues for 2016/17

The total planning figures have changed down wards as a result of creation of Municipal council out of the District the district budget has reduced by 34%. But this will not affect the service delivery for the district compared to previous years. However local revenue is expected to increase because of revenue from sale of district land

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,454,747	869,469	2,181,649
2 Finance	689,983	563,607	1,303,800
3 Statutory Bodies	1,335,429	639,307	454,353
4 Production and Marketing	488,040	312,182	670,680
5 Health	3,165,800	2,379,912	2,385,806
6 Education	10,826,263	6,488,818	7,645,795
7a Roads and Engineering	1,720,674	750,040	1,008,228
7b Water	764,458	563,194	450,878
8 Natural Resources	131,992	130,910	151,397
9 Community Based Services	663,504	379,747	545,964
10 Planning	132,933	147,122	279,975
11 Internal Audit	75,369	72,970	113,469
Grand Total	21,449,193	13,297,279	17,191,993
Wage Rec't:	12,208,605	7,938,033	9,952,793
Non Wage Rec't:	6,630,148	3,779,588	5,000,874
Domestic Dev't	1,545,842	1,196,786	1,249,367
Donor Dev't	1,064,598	382,872	988,958

Planned Expenditures for 2016/17

The changes in resource allocations as a result of changes in IPFs from the centre. The creation of a municipal council out of the District reduced the total budget. Ugx. 17,191,993,000 is planned expenditure where by 58% as wage, 29% as non-wage recurrent, 7% Development and 6% Donor. Pension previously allocated to statutory bodies has now been allocated to Administration and IFM cost, proposed construction of commercial building and purchase of vehicle have increased Budget for Finance

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,050,356	757,287	1,097,321
Group registration		0	5,000
Rent & Rates from other Gov't Units	29,905	12,957	31,000
Registration of Businesses	12,600	14,360	8,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees		0	3,000
Property related Duties/Fees	50	0	100
Other Fees and Charges	1,000	1,160	16,000
Miscellaneous	10,000	24,349	9,000
Rent & Rates from private entities	2,550	0	5,000
Local Service Tax	91,950	83,961	62,000
Locally Raised Revenues	662,244	403,344	226,414
Ground rent		0	1,500
Educational/Instruction related levies	42,100	35,137	50,100
Business licences	21,450	15,212	25,450
Animal & Crop Husbandry related levies		0	3,000
Agency Fees	18,150	6,078	18,150
Advance Recoveries		0	1,000
Market/Gate Charges	97,146	94,498	97,146
Sale of Land		0	460,000
Unspent balances – Locally Raised Revenues		26,227	
Voluntary Transfers	15,750	21,647	
Land Fees	14,550	17,005	14,550
Royalties	30,910	1,353	60,910
2a. Discretionary Government Transfers	3,071,113	2,263,798	2,834,568
Urban Discretionary Development Equalization Grant	0	0	75,891
Urban Unconditional Grant (Non-Wage)	399,958	303,142	178,358
District Unconditional Grant (Wage)	1,488,448	815,849	1,638,923
District Unconditional Grant (Non-Wage)	560,198	408,434	546,216
District Discretionary Development Equalization Grant	446,484	446,484	129,819
Urban Unconditional Grant (Wage)	176,025	289,889	265,361
2b. Conditional Government Transfers	14,501,690	9,552,187	12,004,080
General Public Service Pension Arrears (Budgeting)		0	273,626
Support Services Conditional Grant (Non-Wage)	975,403	398,624	
Sector Conditional Grant (Wage)	10,558,039	6,841,494	7,997,537
Sector Conditional Grant (Non-Wage)	2,076,828	1,433,071	2,227,191
Pension for Local Governments		0	410,306
Development Grant	869,420	862,499	522,810
Gratuity for Local Governments		0	516,262
Transitional Development Grant	22,000	16,500	56,348
2c. Other Government Transfers	1,761,436	716,795	267,066
Min of Health		14,107	
Ministry of Agriculture, Animal Industry & Fisheries	75,630	0	
Ministry of Gender, Labour and social Devt	225,637	130,311	225,637

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A. Revenue Performance and Plans

Ministry of Local Government (CAIP 3)		0	28,500
UNEB	10,929	15,775	12,929
Roads Maintenance- Uganda Road Fund	1,409,940	528,102	
CAIP 3(Ministry of Local Govt)	39,300	28,500	
4. Donor Funding	1,064,598	479,142	988,958
UAC	10,000	0	10,000
Carter centre	15,413	0	15,412
GAVI	61,738	134,356	61,738
Global Fund	78,000	3,000	78,000
WHO	151,170	127,619	151,170
SDS	552,368	62,285	402,075
UNICEF	193,909	123,623	268,563
Unspent balances - donor		27,270	
PACE	2,000	990	2,000
Total Revenues	21,449,194	13,769,211	17,191,993

Planned Revenues for 2016/17

(i) Locally Raised Revenues

Local revenue is expected to increase as result of; increased mobilisation and strict supervision of revenue collection at source like LST from private Institutions, expectations to exploit new sources like royalties-mineral in Kicuzi and Rukiri Subcounties, sale of land, intensified supervision of market fees and trading licence collections and increased sensitization and spot checks in most of revenue collection areas

(ii) Central Government Transfers

There has been changes in expected grants from central Government as result of creation of a municipal council from the District and resource allocation has been revised downwards. These changes have affected departmental allocation as guided by communications from the ministry of Finance. Some institutions which were receiving grants under the district have now fallen under the Municipal council, like schools and health centres. Also grants have been consolidated and others replaced like LGMSD w

(iii) Donor Funding

Donor funding has slightly changed downwards but most of the programs are being maintained.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,350,707	837,598	2,130,078
District Unconditional Grant (Non-Wage)	93,797	59,568	84,238
District Unconditional Grant (Wage)	750,614	211,403	541,139
General Public Service Pension Arrears (Budgeting)		0	273,626
Gratuity for Local Governments		0	516,262
Locally Raised Revenues	58,959	74,509	104,000
Multi-Sectoral Transfers to LLGs	430,743	478,704	200,507
Pension for Local Governments		0	410,306
Support Services Conditional Grant (Non-Wage)	16,593	13,105	
Unspent balances – Locally Raised Revenues		309	
<i>Development Revenues</i>	104,040	45,993	51,571
District Discretionary Development Equalization Grant	40,000	40,001	5,277
Locally Raised Revenues	50,000	0	1,000
Multi-Sectoral Transfers to LLGs	14,040	5,992	15,294
Transitional Development Grant		0	30,000
Total Revenues	1,454,747	883,591	2,181,649
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,350,707	835,779	2,130,078
Wage	761,360	365,777	717,929
Non Wage	589,347	470,002	1,412,149
<i>Development Expenditure</i>	104,040	33,690	51,571
Domestic Development	104,040	33,690	51,571
Donor Development	0	0	0
Total Expenditure	1,454,747	869,469	2,181,649

2015/16 Revenue and Expenditure Performance up to March

Ugx 883,591,000 has been realised by the department by the end of third quarter which is 61% of the annual budget. The short fall on budget realisation was because Ugx 50,000,000 expected for purchase of motor vehicle was not allocated during the quarter as processes for procurement was still under consideration and reduction on wage bill for the department out of Ugx 750,614,000 estimated only Ugx.211,403,000 has been paid representing 28%. Ugx 868,877,285 has so far been utilised by end of the quarter three and unspent of Ugx 13,120,715 was CBG meant for training workshop on performance gaps scheduled in April 2016.

Department Revenue and Expenditure Allocations Plans for 2016/17

The allocations for the departments is expected to increase as compared to the previous year because all the pension and gratuity grant have been allocated under this department, however CBG allocation was reduced as a new grant- DDEG introduced to replace LGMSD and the allocation criteria also changed. But the overall allocation has increased.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned	Expenditure and Performance by	Approved Budget and Planned

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Workplan 1a: Administration

	outputs	End March	outputs
Function: 1381			
%age of LG establish posts filled			95
No. (and type) of capacity building sessions undertaken	30	8	50
Availability and implementation of LG capacity building policy and plan	Yes	Yes	
No. of monitoring visits conducted	4	0	4
No. of monitoring reports generated	4	0	4
No. of computers, printers and sets of office furniture purchased		0	2
Function Cost (US\$ '000)	1,454,747	869,469	2,181,649
Cost of Workplan (US\$ '000):	1,454,747	869,469	2,181,649

2015/16 Physical Performance up to March

The following have been achieved by end of third quarter, paid staff salaries for nine months, updated staff and pension lists, monitoring visits were made in all LLGs TPC members were mentored in development planning, facilitated nine district security meetings were attended, files and records were well kept ..

Planned Outputs for 2016/17

This department which includes CAOs office and human resource management among others will be facilitated to ensure that; all government workers in the district are supervised, government programmes are supervised and monitored, District council is guided by technical staff, staff are appraised, all offices are well coordinated, all district assets are well managed and staff salaries are paid in time.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

(iv) The three biggest challenges faced by the department in improving local government services

1. Inadquent funding

The department depends on local revenue which is little and is shared with some other departments, this limits most of the activities

2. under staffing of the department

The Human Resource unit is mostly affected. It has only two senior staff and with decentralised payroll the staff are being over worked.

3. Management of payroll

District officials are required to travel every month to Kampala for payment of salaries and resources to travel are limited and a lot of time spent in Kampala and little to attend to other office work

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	671,743	556,542	866,621
District Unconditional Grant (Non-Wage)	30,760	44,264	37,943
District Unconditional Grant (Wage)	155,892	97,337	173,851

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Workplan 2: Finance

Locally Raised Revenues	52,551	49,943	62,551
Multi-Sectoral Transfers to LLGs	426,816	360,904	592,275
Support Services Conditional Grant (Non-Wage)	5,725	3,953	
Unspent balances – Locally Raised Revenues		142	
Development Revenues	18,240	7,065	437,179
Donor Funding	5,460	0	
Locally Raised Revenues		0	435,000
Multi-Sectoral Transfers to LLGs	12,780	7,065	2,179
Total Revenues	689,983	563,607	1,303,800

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	671,743	556,542	866,621
Wage	155,892	132,780	224,823
Non Wage	515,851	423,762	641,797
Development Expenditure	18,240	7,065	437,179
Domestic Development	12,780	7,065	437,179
Donor Development	5,460	0	0
Total Expenditure	689,983	563,607	1,303,800

2015/16 Revenue and Expenditure Performance up to March

UGX 563,607,000 has so far been realised by the department by the end of the quarter is 82% of the annual budget, more activities of revenue mobilisation and collection attracted more expenditure during the first and second quarters, therefore budget performance turned out to be above 75%. All the money allocated to the department was fully utilised and no unspent balance at the

Department Revenue and Expenditure Allocations Plans for 2016/17

The allocation for the department has increased as compared to the previous year despite the break away of some local government to municipal council. More local revenue is allocated for construction of commercial building, purchase of motor vehicle and inclusion of IFMS cost. The above revenues will be spent in the various sections namely Financial management services, revenue management services, budgeting, local government expenditure management services, construction of commercial building and purchase of motor vehicle

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	15-7-2015	22-1-2016	31-7-2016
Value of LG service tax collection	48500000	83960614	62000000
Value of Hotel Tax Collected	500000	0	0
Value of Other Local Revenue Collections	234717000	760161248	600321000
Date of Approval of the Annual Workplan to the Council	30-4-2015	19-04-2016	10-3-2017
Date for presenting draft Budget and Annual workplan to the Council	30-4-2015	11-02-2016	10-3-2017
Date for submitting annual LG final accounts to Auditor General	30-9-2015	25-1-2016	31-8-2016
Function Cost (US\$ '000)	689,983	563,607	1,303,800
Cost of Workplan (US\$ '000):	689,983	563,607	1,303,800

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Workplan 2: Finance

2015/16 Physical Performance up to March

During in the first quarter of 2015/2016 the department has been able do the following;

- Prepared and submitted Half year Accounts 2015/2016 to the Office of Accountant General
 - Payment for activities by staff and service providers
 - Mobilised, supervised and collected local revenue
 - Prepared and submitted periodical financial statements to relevant offices
 - Attended to all issues raised by Internal Auditors
- Prepared and present draft Budget 2016/2017 to council

Planned Outputs for 2016/17

- Prepare and submit quarterly reports to office of Accountant General by 15th of month following the quarter
- Prepare and submit Final Accounts to Ministry of Finance and Auditor General office by 31st August 2016
- Coordinate preparation and presentation of budgets and work plans of 2016/2017 to council and committees
- Fencing of market places to ease revenue collection(Nyabuhikye and Kanyarugiri)
- We shall also under take mentoring of staff in finance and planning issues both at District and LLGs
- Promote the use of soft ware programs - IFMS
- Develop of un used District land for commercial activities
- Purchase of shelves for accounts section
- Purchase of office lap top
- Strict revenue collection and supervision
- Developing of computerized revenue register
- Timely processing of staff allowances and suppliers
- Revenue assessment
- Backstopping Sub accountants
- Answering of audit queries both internal and external Auditor
- Supervising and assessing performance of staff
- Provision of financial technical support to Sub county councils, schools, Health centres and staff at the district
- Setting up stores systems in Sub counties
- Identification of new sources of revenue

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Regarding off budget activities for the department, a number of partners route their funds to the District general fund account and the funds are disbursed to user departments accordingly. The Implementing partners include SDS, UNICEF. The interventions for these partners are in the areas of Maternal health and Child health (nutrition), Health and HIV/AIDS

(iv) The three biggest challenges faced by the department in improving local government services

1. Transport means

The department has no vehicle and this affects the frequency and timing of field visits to follow up of budgeting and planning issues as well as revenue mobilisation and enforcement.

2. Understaffing

The Department is grossly understaffed and this leaves a heavy work load on the few staff in place. This in turn affects the timeliness of report preparation and submission to various stakeholders including Line Ministries

3. Lack of communication facilities

No internet facilities as it the current means of communication

Workplan 3: Statutory Bodies

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Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,335,429	662,462	454,353
District Unconditional Grant (Non-Wage)	99,728	72,468	257,647
District Unconditional Grant (Wage)	151,864	130,822	142,647
Locally Raised Revenues	26,918	7,176	41,000
Multi-Sectoral Transfers to LLGs	118,034	70,138	13,059
Other Transfers from Central Government		10,125	
Support Services Conditional Grant (Non-Wage)	938,885	371,236	
Unspent balances – Locally Raised Revenues		498	
Total Revenues	1,335,429	662,462	454,353
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,335,429	639,307	454,353
Wage	151,864	127,614	142,647
Non Wage	1,183,564	511,693	311,706
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,335,429	639,307	454,353

2015/16 Revenue and Expenditure Performance up to March

Amount of Ugx 662,462,000 had so far been realised by the department both at the District and LLGs. As compared to Ugx 1,335,429,000 annual budget 50% was realised. Among the funds that was not yet realised include Ex-gratia for Chairpersons for LLGs and gratuity for political leaders are released at end financial year thus affecting the performance at the time. Out of the release to department, Ugx 639,306,386 had been spent by end of third quarter as Ugx 23,155,614 was unspent by end of the Qtr.

Department Revenue and Expenditure Allocations Plans for 2016/17

The resource allocation has changed down wards as some grants have changed with the creation of Municipal council out of the District. Also some grants like pension and gratuity which were previously budgeted under this department has now been allocated to the department of Administration. The funds allocated to this department include Unconditional Non wages grant which include all the conditional grants that were previously being allocated to this department, local revenue and unconditional wage grant. The expenditure will be on wages and non wage recurrent.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1382 Local Statutory Bodies

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Workplan 3: Statutory Bodies

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of land applications (registration, renewal, lease extensions) cleared	300	225	300
No. of Land board meetings	6	4	6
No. of Auditor Generals queries reviewed per LG	20	15	20
No. of LG PAC reports discussed by Council		3	20
Function Cost (US\$ '000)	1,335,429	639,307	454,353
Cost of Workplan (US\$ '000):	1,335,429	639,307	454,353

2015/16 Physical Performance up to March

Office Coordination for 3 months was done, Office Equipment was maintained: 1 council meeting was facilitated, 3 DEC Meetings were facilitated, 1 Land Board Meeting facilitated, 1 Contracts Committee meeting was facilitated, 1 Public Accounts Committee Meeting was facilitated and 2 District Service Commission Meetings were facilitated, Salary paid to DSC Chair person (3 Months) Salary paid to Political Leaders (3 Months), Quarterly Reports were prepared and submitted to relevant authorities, 46 land offers were made, 1 advert was published, 34 Eligible officers confirmed.

Planned Outputs for 2016/17

The planned outputs include among others; monitor of all projects and programs in the district, facilitating and conducting council meeting, procurement of service and goods providers, facilitating acquisition of land titles and settlement land disputes, examining and review of audit reports and recruit, promote and discipline staff

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

None

(iv) The three biggest challenges faced by the department in improving local government services

1. Inadequate funding

Council emoluments are tagged to the 20% of the local revenue collected during the previous FY and the locally collected funds are low, therefore facilitating activities of the council and the executive committee has remained challenge

2. Inadequate and poorly furnished office space

The available office for the political leaders and support staff is not enough to accommodate all. As a result office space is shared by different officials. The department still lacks office equipment like computers, photocopiers and filing cabinets

3. Understaffing

The district structure is not full due to the limitations of the wage bill. As a result the few staff available are overworked

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			

Vote: 558 Ibanda District

Workplan 4: Production and Marketing

<i>Recurrent Revenues</i>	413,456	268,881	599,196
District Unconditional Grant (Non-Wage)	6,026	3,000	
District Unconditional Grant (Wage)	157,493	90,447	112,085
Locally Raised Revenues	2,250	1,100	
Multi-Sectoral Transfers to LLGs	41,402	24,318	
Other Transfers from Central Government	75,630	0	
Sector Conditional Grant (Non-Wage)	22,652	16,989	28,888
Sector Conditional Grant (Wage)	108,002	132,814	458,223
Unspent balances – Locally Raised Revenues		213	
<i>Development Revenues</i>	74,585	58,608	71,483
Development Grant	27,686	20,765	27,392
Donor Funding	30,846	10,379	30,846
Multi-Sectoral Transfers to LLGs	16,052	27,465	13,245
Total Revenues	488,040	327,489	670,680

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	413,456	268,872	599,196
Wage	282,773	238,613	570,308
Non Wage	130,682	30,259	28,888
<i>Development Expenditure</i>	74,585	43,310	71,483
Domestic Development	43,738	32,932	40,637
Donor Development	30,846	10,379	30,846
Total Expenditure	488,040	312,182	670,680

2015/16 Revenue and Expenditure Performance up to March

Ugx. 327,489,000 has been received by the department as at end of quarter three representing 70% of the annual budget Grants not received include :75,000,000 for BBW, 20,000,000 expected from Unicef had not been realised because the Organisations concerned have not released the funds thus affecting the performance. Ugx 312,181,912 has been utilised by the end of quarter three leaving unspent balance of ugx 15,307,088 is committed for capital development projects including retention on veterinary lab building, procurement of fish fry and feeds, beehives and veterinary lab supplies, fuel supplies and vehicle maintenance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The 2016/2017 workplan revenue allocations have reduced compared to those of the current year 2015/2016 mainly because of reforms in the NAADS/OWC programme in which the procurement function is now a mandate of the NAADS secretariat. The resource envelope of the district has further reduced because of the creation of municipal council out of district hence affecting departmental allocations. This implies that the targets and scope of outputs and activity implementation will be reduce accordingly.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<i>Function: 0181 Agricultural Extension Services</i>			
Function Cost (US\$ '000)	0	0	480,928
<i>Function: 0182 District Production Services</i>			

Vote: 558 Ibanda District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of livestock vaccinated	24000	0	15000
No of livestock by types using dips constructed	0	0	1200
No. of livestock by type undertaken in the slaughter slabs		0	13300
No. of fish ponds constructed and maintained	4	5	2
No. of fish ponds stocked	2	3	2
Quantity of fish harvested	7	7	8
Function Cost (US\$ '000)	482,789	309,882	181,085
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	2	2	0
No. of trade sensitisation meetings organised at the district/Municipal Council	2	2	2
No of businesses inspected for compliance to the law	60	48	40
No of awareness radio shows participated in	2	2	0
No of businesses assisted in business registration process	04	3	0
No. of enterprises linked to UNBS for product quality and standards	20	16	4
No of cooperative groups supervised	24	26	20
No. of cooperative groups mobilised for registration	4	4	
No. of cooperatives assisted in registration	4	2	
No. of tourism promotion activities mainstreamed in district development plans	2	2	
A report on the nature of value addition support existing and needed	No	NO	
Function Cost (US\$ '000)	5,251	2,300	8,667
Cost of Workplan (US\$ '000):	488,040	312,182	670,679

2015/16 Physical Performance up to March

Achievements for the quarter include: payment of staff salaries, livestock and crop disease and pest surveillance and control activities, regulatory and quality assurance activities (meat/fish inspection and livestock movement regulation), Monitoring government programmes within the sector, staff supervision and backstopping, promotion of aquaculture and apiary practices, trade development activities and supervision of cooperative organisation.

Planned Outputs for 2016/17

The main outputs for the FY 2016/2017 will be Pest and disease control in livestock and crops, promotion of value addition, creation of marketing linkages, supervision of cooperatives, regulatory services and quality assurance, supply of planting materials, stocking of fish hatcheries for fish fry production, monitoring government programmes, statutory reporting and accountability maintenance of assets and payment of salaries.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Promotion of Nutrition activities in the district by implementing partners mainly; UNICEF, USAID RECO Production for Improved Nutrition and Brac.

(iv) The three biggest challenges faced by the department in improving local government services

1. Shortages of vaccines and counterfeit drugs on the market

Vote: 558 Ibanda District

Workplan 4: Production and Marketing

There is a general shortage of vaccines for immunisable diseases such as rabies, New Castle Disease and Brucellosis and farmers are not willing to cost share. Fake drugs on the market pose a big risk to farming operations.

2. Effects of climate change

Climatic change and effects of bad weather are making it difficult to plan production activities properly. There is high risk of crop failure, shortage of pastures and water for livestock.

3. Transport means and facilitation for extension staff

The department lacks motorcycles for the newly recruited extension staff. The few motorcycles available are old and maintenance costs are high. Facilitation for the extension staff in terms of demonstration material and field allowances is inadequate.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,122,752	1,961,539	1,637,818
District Unconditional Grant (Non-Wage)	1,247	819	0
District Unconditional Grant (Wage)		0	114,756
Locally Raised Revenues	2,626	518	1,000
Multi-Sectoral Transfers to LLGs	14,568	8,150	
Other Transfers from Central Government		3,982	
Sector Conditional Grant (Non-Wage)	443,435	332,576	394,797
Sector Conditional Grant (Wage)	1,660,876	1,615,155	1,127,265
Unspent balances – Locally Raised Revenues		339	
<i>Development Revenues</i>	1,043,048	536,215	747,987
Development Grant	34,381	34,381	0
Donor Funding	839,354	387,345	703,691
Multi-Sectoral Transfers to LLGs	169,314	87,256	44,296
Unspent balances - donor		27,234	
Total Revenues	3,165,800	2,497,754	2,385,806
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,122,752	1,961,235	1,637,818
Wage	1,660,876	1,615,155	1,242,021
Non Wage	461,876	346,080	395,797
<i>Development Expenditure</i>	1,043,048	418,677	747,987
Domestic Development	203,694	100,369	44,296
Donor Development	839,354	318,309	703,691
Total Expenditure	3,165,800	2,379,912	2,385,806

2015/16 Revenue and Expenditure Performance up to March

Ugx 2,497,754,000 has so far been realised as total revenue for the department at the district and LLGs which is 79 % of the annual budget of Ugx 3,165,800,000. Although the funds for donor were below the expected, salaries for staff were above the quarterly budget because the resource envelope that was provided at the budgeting stage was below what turned out to be the actual PHC wage. Out of the realised Ugx 2,379,911,861 had been spent by end of quarter three. Ugx. 117,842,139 unspent by end of quarter three was for Donor programs for Polio campaign in the district whose activities were still on going

Vote: 558 Ibanda District

Workplan 5: Health

Department Revenue and Expenditure Allocations Plans for 2016/17

The main source of revenue will be PHC Nonwage and Donor funding. No planning IPFs for PHC development was availed. The amount budgeted for donor funding is usually unpredictable since most of the support comes in kind. The overall figure was reduced as result of creation of a new municipal council out of the district

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Number of health facilities reporting no stock out of the 6 tracer drugs.		27	
Number of outpatients that visited the NGO Basic health facilities	6289	6667	9270
Number of inpatients that visited the NGO Basic health facilities	1414	849	1648
No. and proportion of deliveries conducted in the NGO Basic health facilities	182	308	250
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	776	556	417
Number of trained health workers in health centers	36	153	120
No of trained health related training sessions held.	36	78	50
Number of outpatients that visited the Govt. health facilities.	350500	173439	328987
Number of inpatients that visited the Govt. health facilities.	5350	7361	8000
No and proportion of deliveries conducted in the Govt. health facilities	2780	2621	3500
% age of approved posts filled with qualified health workers	60	67	68
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	50	70	60
No of children immunized with Pentavalent vaccine	10310	7348	7760
No of new standard pit latrines constructed in a village	3	3	
No of villages which have been declared Open Defecation Free(ODF)	0	25	
No of standard hand washing facilities (tippy tap) installed next to the pit latrines		78	
No of healthcentres rehabilitated	3	0	0
No of staff houses constructed	3	1	
No of maternity wards constructed	1	0	
No of OPD and other wards constructed	1	0	
No of OPD and other wards rehabilitated	3	0	
No of theatres constructed	1	0	
Function Cost (US\$ '000)	3,165,800	2,379,912	1,334,925
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	25,880	187,925
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	25,880	862,955
Cost of Workplan (US\$ '000):	3,165,800	2,379,912	2,385,806

Vote: 558 Ibanda District

Workplan 5: Health

2015/16 Physical Performance up to March

One extended DHT meeting held, Child days plus conducted, support supervision conducted to 28 health units, Two DHT meetings conducted, retention payments made for Rwenshambya HC II, Rubaya and Bwahwa pit latrines, 24 New fridges for EPI installed in 24 health centers, One rain water tank installed at Bisheshe HC III, EPI mentorship conducted in all health centers across the district, EPI fridges in 6 facilities repaired, 7051 inpatients attended to by both NGO and public facilities, 1323 supervised deliveries conducted, Vehicle repairs made, CBDOTS conducted in 11 sub counties, Two TB review meetings conducted at HSD level, CD4 samples transported from 10 PMTCT sites within the district and emergency obstetric supplies procured under SDS and delivered to 12 maternal centers.

Planned Outputs for 2016/17

The Department critical outputs include: Outpatient and Inpatient services provided, Supervised health facility deliveries conducted, HSDs and Health facilities supervised, HMIS reports compiled and analysed and submitted to relevant stakeholders, monitoring and supervision of capital projects within the department, Monthly & Quarterly meetings (conducting DHMT and DHT planning meetings) conducted, Maintenance of Departmental assets, staff appraisal, staff training and control of both communicable and non communicable diseases

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

A number of activities will be undertaken by various implementing partners including strengthening of eMTCT services, promotion of safe male circumcision under SUSAID-RHITES, child growth monitoring and nutrition assessment under UNICEF/Community Connector programme, Behavior change communication through Communications for Health Communities (CHC)

(iv) The three biggest challenges faced by the department in improving local government services

1. Understaffing

The percentage of key workforce in the district is still low and somewhere around 59% including Nursing Assistants. With such low staffing levels, provision of quality services to the populations remains challenging and hard to achieve.

2. Lack of transport means

Lack of transport for facilitating DHO's Office coordination, support supervision, delivery of supplies among others. The vehicle which was there became too old and non functional.

3. Inadequate PHC funds

Reduction of PHC Dev funds to zero has affected the planned capital Projects and yet some were to be rolled over to FY 2016/17

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	10,465,729	6,222,599	7,403,551
District Unconditional Grant (Non-Wage)	20,725	8,800	
District Unconditional Grant (Wage)	40,067	11,652	46,603
Locally Raised Revenues	49,815	45,406	54,100
Multi-Sectoral Transfers to LLGs	13,083	15,524	
Other Transfers from Central Government	10,929	15,775	12,929
Sector Conditional Grant (Non-Wage)	1,541,948	1,031,911	877,869
Sector Conditional Grant (Wage)	8,789,162	5,093,525	6,412,049

Vote: 558 Ibanda District

Workplan 6: Education

Unspent balances – Locally Raised Revenues	6		
<i>Development Revenues</i>	<i>360,533</i>	<i>402,016</i>	<i>242,244</i>
Development Grant	206,737	206,737	170,752
District Discretionary Development Equalization Gran	71,396	72,446	34,302
Donor Funding	8,900	0	16,100
Locally Raised Revenues	11,990	0	
Multi-Sectoral Transfers to LLGs	61,510	122,832	21,090
Total Revenues	10,826,263	6,624,615	7,645,795

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>10,465,729</i>	<i>6,193,143</i>	<i>7,403,551</i>
Wage	8,829,229	5,105,177	6,458,653
Non Wage	1,636,500	1,087,966	944,898
<i>Development Expenditure</i>	<i>360,533</i>	<i>295,674</i>	<i>242,244</i>
Domestic Development	351,633	295,674	226,144
Donor Development	8,900	0	16,100
Total Expenditure	10,826,263	6,488,818	7,645,795

2015/16 Revenue and Expenditure Performance up to March

Ugx 6,624,615,000 has so far been realised as total revenue for the departement for the district and LLGs representing 61 % of the annual budget .School grants are released on academic term basis thus affecting the quarter performance of grants .Out of the realised Ugx. 6,492,950,117 had been utilised by end of quarter three and ugx. 131,664,883 was still on the account unspent

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenues are expected to change down ward as grants from central government have reduced because some institutions which were receiving grants under the district have been taken over by the new municipal council thus reducing on the grant allocation to district.The expenditure programs for the district will not change as compared to the current year,although the previous grants have been merged as one Non wage,wage and development under the sector.The expenditure will focus on payment for salaries ,inspection and monitoring of schools and costruction of classrooms in primary schools

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	46700	49766	31001
No. of student drop-outs	210	125	50
No. of Students passing in grade one	600	493	150
No. of pupils sitting PLE	5500	5400	3206
No. of classrooms constructed in UPE	3	3	4
No. of classrooms rehabilitated in UPE	6	2	0
No. of latrine stances constructed	5	5	5
No. of teacher houses rehabilitated		00	
No. of primary schools receiving furniture	80	0	
Function Cost (US\$ '000)	7,296,819	4,326,145	5,801,613
Function: 0782 Secondary Education			

Vote: 558 Ibanda District

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of students enrolled in USE	6186	6186	2795
Function Cost (US\$ '000)	2,797,192	1,704,749	1,538,154
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	39	39	
No. of students in tertiary education	0	400	
Function Cost (US\$ '000)	551,453	367,968	62,804
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	144	160	82
No. of secondary schools inspected in quarter	24	25	9
No. of tertiary institutions inspected in quarter	1	1	0
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	180,799	89,956	243,225
Cost of Workplan (US\$ '000):	10,826,263	6,488,818	7,645,795

2015/16 Physical Performance up to March

All the government schools in the district received their grants during the quarter, inspections of 124 government primary schools and 148 private schools was done construction of classroom works were on going on the following primary schools; Kabuuro, Kwerebera, Rushango, Nyamiyanga and Nyamarebe and part payments were made for value of works done. Construction works on Ireme toilet was completed

Planned Outputs for 2016/17

Salaries for teachers and non teaching staff are paid in time, School grants are disbursed to schools' accounts in time, PLE, UCE and UACE are conducted, inspection is done in all schools in the District, construction of new two classrooms at Irinya and Bwaha primary schools, completion of two classrooms at Muziza and Kijongo primary schools Construction of one lined pit latrine at Bisheshe

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Under offbudget activities, our partners BRAC will give out scholarships for senior one and senior five entrance.

(iv) The three biggest challenges faced by the department in improving local government services

1. Staffing

65 unfilled teaching vacancies in primary school and lack of substantive head teachers

2.

Inadequate staff at the district there is only one inspector of schools

3.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved	Outturn by end	Approved

Vote: 558 Ibanda District

Workplan 7a: Roads and Engineering

	Budget	March	Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,561,975	637,589	974,586
District Unconditional Grant (Non-Wage)	30,895	17,181	
District Unconditional Grant (Wage)	52,915	42,839	76,119
Locally Raised Revenues	15,197	7,103	32,000
Multi-Sectoral Transfers to LLGs	53,028	42,364	22,502
Other Transfers from Central Government	1,409,940	528,102	
Sector Conditional Grant (Non-Wage)		0	843,965
<i>Development Revenues</i>	158,700	148,986	33,643
Multi-Sectoral Transfers to LLGs	119,400	120,486	5,143
Other Transfers from Central Government	39,300	28,500	28,500
Total Revenues	1,720,674	786,575	1,008,228
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,561,975	619,922	974,586
Wage	103,784	61,591	98,621
Non Wage	1,458,191	558,331	875,965
<i>Development Expenditure</i>	158,700	130,118	33,643
Domestic Development	158,700	130,118	33,643
Donor Development	0	0	0
Total Expenditure	1,720,674	750,040	1,008,228

2015/16 Revenue and Expenditure Performance up to March

Ugx 786,575,000 has so far been realised as total revenue representing 46 % of the total annual budget .This included grants from URF ,central government grants, local revenue and funds from the Ministry of Local government (CAIIP 3).Uganda Road Fund released less funds than expected only 37% of the budget has so far been released Out of the realised revenue Ugx 750,039,110 has been spent during the quarter. Ugx. 36,535,890 was unspent as the end of qtr 3

Department Revenue and Expenditure Allocations Plans for 2016/17

As compared to the previous financial year, a decrease has been made in the allocation for the department.because the new municipal has taken over some of the LLGs hence affecting the District total allocation

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	11	11	8
Length in Km of urban roads resealed	2	0	
Length in Km of Urban unpaved roads routinely maintained	164	168	164
No. of bottlenecks cleared on community Access Roads	202	0	
Length in Km of District roads routinely maintained	202	239	244
Length in Km of District roads periodically maintained	11	6	7
Function Cost (US\$ '000)	1,676,272	723,684	971,086
Function: 0482 District Engineering Services			
No. of Public Buildings Constructed		0	1
Function Cost (US\$ '000)	44,403	26,356	37,143
Cost of Workplan (US\$ '000):	1,720,674	750,040	1,008,228

Vote: 558 Ibanda District

Workplan 7a: Roads and Engineering

2015/16 Physical Performance up to March

Received and disbursed Uganda Road Fund for subagency for third quarter, 239 kms of district roads were manually maintained by road gangs, works on mechanised maintenance of 11kms of Omukahate Rushango road halted due to inadequate funds received, District buildings, motor vehicles and compounds were well maintained.

Planned Outputs for 2016/17

The sector plans to act on structure road bottle necks, carry out 100% manual routine maintenance of all district access roads for 244km, 32.5km on mechanized maintenance, 7.0km on periodic maintenance and 164km urban unpaved roads. For Engineering services, maintenance of district buildings, compounds and vehicles shall be done through out the year.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

The department expects to receive continued support under CAIP 3, for Rehabilitation of 6.2km of Ihome - Rugarama -Buhweju road, 6.0km of Kibande -Rugarama -Rwijogororo- Bwerere road, and construction of agro Processing Facilities in Kashangura, Rukiri and Kicuzi sub counties, works are in progress; In addition the Ministry of works and transport has started on the rehabilitation of Katoma -Kwerebera -Buhumuriro road, Kagigi -Rwemambo - Kategure road.

(iv) The three biggest challenges faced by the department in improving local government services

1. Delayed release of Funds

The delay of road funds has greatly affected routine maintenance activities hence deterioration of condition of road network, More so, the no release was made for operation and monitoring of CAIP projects.

2. Poor labour turn up for routine road maintenance

Explore possibility of increasing labour wages, from 100,000 to 150,000 per road worker and 150,000 to 200,000 per head man per month.

3. Poor community attitude

Lack of community willingness to provide catch water drain reserves along the roads, mitre drains and reluctance to participate in road gang activities, this has given a set back on status of roads.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	138,852	25,151	71,281
District Unconditional Grant (Non-Wage)	675	0	
District Unconditional Grant (Wage)	9,256	23,191	34,943
Locally Raised Revenues		0	1,000
Multi-Sectoral Transfers to LLGs	128,921	1,960	
Sector Conditional Grant (Non-Wage)	0	0	35,339
<i>Development Revenues</i>	625,606	617,116	379,597
Development Grant	600,616	600,616	324,666
Locally Raised Revenues	1,417	0	
Multi-Sectoral Transfers to LLGs	1,573	0	32,931
Transitional Development Grant	22,000	16,500	22,000

Vote: 558 Ibanda District

Workplan 7b: Water

Total Revenues	764,458	642,267	450,878
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>160,852</i>	<i>41,651</i>	<i>71,281</i>
Wage	9,256	23,191	34,943
Non Wage	151,596	18,460	36,339
<i>Development Expenditure</i>	<i>603,606</i>	<i>521,544</i>	<i>379,597</i>
Domestic Development	603,606	521,544	379,597
Donor Development	0	0	0
Total Expenditure	764,458	563,194	450,878

2015/16 Revenue and Expenditure Performance up to March

Ugx 642,267,000 has been realised as total revenue for the district and LLGs representing 84% of the annual budget. With in the realised revenue, the development grant from the centre was 100% of the budget. However revenue expected to be collected by Town councils for maintenance of water schemes had been taken over by NWSC. thus no revenues are being collected Out of which Ugx 563,194,364 has been spent during the qtr, Majorly on capital development projects, Leaving a balance of Ugx. 79,072,636 .

Department Revenue and Expenditure Allocations Plans for 2016/17

The grant for rural water has totally changed as compared to the previous financial year, with decrease of 47% as compared to the previous allocation, on the development conditional grant, rural water and sanitation Non wage was introduced as new grant with no increment and the transitional development sanitation grant.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0981 Rural Water Supply and Sanitation

Vote: 558 Ibanda District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	20	18	30
No. of water points tested for quality	40	40	15
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	
No. of sources tested for water quality	6	6	3
No. of water points rehabilitated	12	12	0
% of rural water point sources functional (Gravity Flow Scheme)	5	1	3
% of rural water point sources functional (Shallow Wells)	25	25	
No. of water pump mechanics, scheme attendants and caretakers trained	10	5	11
No. of water and Sanitation promotional events undertaken	25	23	10
No. of water user committees formed.	38	38	20
No. of Water User Committee members trained	38	38	20
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	14	11	8
No. of public latrines in RGCs and public places	1	1	1
No. of springs protected	2	1	
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	4	4	
No. of deep boreholes drilled (hand pump, motorised)	1	1	
No. of deep boreholes rehabilitated	3	3	
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	2	2	2
Function Cost (US\$ '000)	764,458	563,194	450,878
Cost of Workplan (US\$ '000):	764,458	563,194	450,878

2015/16 Physical Performance up to March

District water office operation activities were coordinated, support for O & M done, CBM activities supported, sanitation promotion activities carried out in subcounties of Ishongororo and Keihangara, supervisions and Inspections for payments made of development projects which include; construction of Nyakatoockye-Kashangura-Bisheshe gfs (on going), Sitting and drilling of a production well (complete), Construction of shallow wells (complete), Construction of Kabingo mini solar supply system (on going), construction of a 4 stance lined pit latrine (complete), Rehabilitation of Boreholes and Shallow wells (complete)

Planned Outputs for 2016/17

During the year 2016/2017 the following are expected to be done; construction of a 3 stance pit latrine in RGCs, piloting of mini- solar pumping systems for Kashozi and Kabingo and retention payment for 2015/2016 projects.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

The district expects the ministry to work on the rehabilitation of Kikyenkye - Kazo GFS, whose design has been carried out and submitted for approval to the line ministry and again on the rehabilitation of Nyabuhikye Gfs. Living water International Uganda are rehabilitating bore holes and constructing new ones

Vote: 558 Ibanda District

Workplan 7b: Water

(iv) The three biggest challenges faced by the department in improving local government services

1. Budget cuts

Reduction of the expected funds leads to rolling on of projects, which delays service delivery.

2. High expences on the old sector vehicle.

Procurement of new sector vehicle is required to enable implimentation andmonitoring of water andsanitation programs.

3. .Lowering of the water table

Sustainable and applicable technologies for constant water supply to Ibanda north are expensive and limited by the low funding which leads torolling over of projects in different financial years before being operationalized.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	131,992	121,797	139,397
District Unconditional Grant (Non-Wage)	4,716	3,525	
District Unconditional Grant (Wage)	67,478	59,292	111,500
Locally Raised Revenues	7,450	2,120	5,000
Multi-Sectoral Transfers to LLGs	48,066	53,622	19,280
Sector Conditional Grant (Non-Wage)	4,282	3,212	3,617
Unspent balances – Locally Raised Revenues		26	
<i>Development Revenues</i>		9,163	12,000
Multi-Sectoral Transfers to LLGs		9,163	12,000
Total Revenues	131,992	130,960	151,397
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	131,992	121,748	139,397
Wage	77,999	82,274	130,780
Non Wage	53,994	39,474	8,617
<i>Development Expenditure</i>	0	9,163	12,000
Domestic Development	0	9,163	12,000
Donor Development	0	0	0
Total Expenditure	131,992	130,910	151,397

2015/16 Revenue and Expenditure Performance up to March

A total of Shs. 130,960,000 has so far been released to the sector for the district and lower local governemnts which is 98% of the annual budget. Out of the realised Ugx. 130,909,664 has been spent , leaving a balance of Shs. 50,336 on the account.

Department Revenue and Expenditure Allocations Plans for 2016/17

The workplan will be funded from local revenues,conditional, and unconditional grants.The funds will implement activities in the subsectors of Forestry,Wetlands,Land management,Office coordination and Infrastructure planning.

(ii) Summary of Past and Planned Workplan Outputs

2015/16	2016/17
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Vote: 558 Ibanda District

Workplan 8: Natural Resources

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
No. of community women and men trained in ENR monitoring	5	4	10
No. of monitoring and compliance surveys undertaken	4	3	4
No. of new land disputes settled within FY	4	5	4
Area (Ha) of trees established (planted and surviving)	20	22	10
Number of people (Men and Women) participating in tree planting days	20	15	
No. of Agro forestry Demonstrations	4	0	2
No. of community members trained (Men and Women) in forestry management	20	20	20
No. of monitoring and compliance surveys/inspections undertaken	1	2	4
No. of Water Shed Management Committees formulated	2	2	2
No. of Wetland Action Plans and regulations developed	2	2	2
Area (Ha) of Wetlands demarcated and restored	4	2	
Function Cost (US\$ '000)	131,992	130,910	151,397
Cost of Workplan (US\$ '000):	131,992	130,910	151,397

2015/16 Physical Performance up to March

The sector achieved, 16.17 hectares planted out by Individual farmers in Ibanda town council, Kikyenkye and Rushango town council. 15 men and women were involved in National tree planting days and 20 Individuals were trained in forest management, 2 wet lands were demarcated and restored, 2 wetland action plans developed, 3 land disputes settled, 4 community members were trained in ENR monitoring and reporting and Emergence cases of pest attack to Eucalyptus trees and mineral royalties were handled.

Planned Outputs for 2016/17

The Sector is planning to implement and achieve the following outputs:- 50ha of trees planted in the district, 10 trainings to be conducted in forest management, 4 forest compliance and monitorings to be undertaken in the year. In Wetlands, 6 trainings to be undertaken in wetland management, and 4 environmental compliance monitoring to be undertaken. In Land management the following has to be achieved:- 10 land disputes to be settled. In Physical planning, 10 Rural growth centres are to be inspected.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

The off-budget activities that will be undertaken are climate change sensitisations and awareness meetings and Radio messages will be done by DENIVA.

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of tree seedlings to provide to tree farmers.

A number of tree farmers have applied for the tree seedlings to the District Local Government but the District has no capacity to provide these tree seedlings. Therefore, this has demoralised some of the farmers who were willing to plant trees.

2. Increased demand for natural resource products which are scarce.

There is increased demand for the natural resources products due to increased population against the scarcity of the products when there is no mechanism for replacing what is exploited.

Vote: 558 Ibanda District

Workplan 8: Natural Resources

3. Climate change effects

Climate change effects have affected the agricultural and forestry productivity, health, education, energy and business community.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	466,413	308,794	462,302
District Unconditional Grant (Non-Wage)	2,351	2,064	
District Unconditional Grant (Wage)	102,869	82,845	165,204
Locally Raised Revenues	1,000	336	3,000
Multi-Sectoral Transfers to LLGs	70,046	44,833	25,744
Other Transfers from Central Government	225,637	130,311	225,637
Sector Conditional Grant (Non-Wage)	64,511	48,383	42,717
Unspent balances – Locally Raised Revenues		21	
<i>Development Revenues</i>	197,091	75,882	83,662
District Discretionary Development Equalization Gran	46,798	46,457	
Donor Funding	150,293	29,126	74,654
Multi-Sectoral Transfers to LLGs		300	4,660
Transitional Development Grant		0	4,348
Total Revenues	663,504	384,676	545,964
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	466,413	303,865	462,302
Wage	145,891	110,801	190,948
Non Wage	320,522	193,064	271,354
<i>Development Expenditure</i>	197,091	75,882	83,662
Domestic Development	46,798	46,757	9,008
Donor Development	150,293	29,125	74,654
Total Expenditure	663,504	379,747	545,964

2015/16 Revenue and Expenditure Performance up to March

The department received Shs. 384,676,000 as at end of quarter 3 representing 57% annual budget. Ministry of Gender has so far released 58% of the budget for the Youth livelihood. By the end of the quarter Shs. 379,747,075 had been spent. Leaving a balance of Ugx. 4,928,925 unspent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector expects to receive the revenues from the Sector grants, Ministry of Gender Labour and Social Development, Donors and local revenue.

(ii) Summary of Past and Planned Workplan Outputs

	2015/16		2016/17
<i>Function, Indicator</i>	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1081 Community Mobilisation and Empowerment

Vote: 558 Ibanda District

Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of children settled	30	26	16
No. of Active Community Development Workers	17	17	12
No. FAL Learners Trained	980	981	440
No. of children cases (Juveniles) handled and settled	40	41	40
No. of Youth councils supported	1	1	1
No. of assisted aids supplied to disabled and elderly community	6	0	5
No. of women councils supported	5	5	1
Function Cost (US\$ '000)	663,504	379,747	545,964
Cost of Workplan (US\$ '000):	663,504	379,747	545,964

2015/16 Physical Performance up to March

The funds were spent on monitoring and supervision of FAL Programme in 5 LLGs, Provision of financial support to 9 community groups under CDD programme, Support to Youth, Women and PWD Councils to undertake Executive Committee Meetings and Skills enhancement trainings, Provision of financial support to 3 PWD groups to implement income generating activities using PWD special grant funds, Provision of financial support to 15 approved and financed youth interest groups.

Planned Outputs for 2016/17

The funds will be spent on FAL Programme activities, support to People with Disabilities groups, Youth Interest Groups and Support to Youth, Women and PwD Councils. The Donor funds will be nutrition promotion activities under Social Welfare section.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

HEPS Uganda field activities namely mobilisation, sensitisation and training of leaders of groups in health rights. USAID RECOPI training of OVC care givers in child protection, provision of basic and protection services to children by Ibanda Babies Home. Training of disabled children by Ibanda Babies Home. Training in sign language by Uganda National Association of the Deaf (UNAD).

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of basic tools and equipment

The department staff lack means of transport, computer gadgets, office space and equipment to facilitate the desired the activities.

2. Insufficient financial funding.

There general lack of funding for all the desired activities and needs of the community.

3. Understaffing

Some of the LLGs have no substantive staff posted.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved	Outturn by end	Approved

Vote: 558 Ibanda District

Workplan 10: Planning

	Budget	March	Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	82,335	104,342	101,016
District Unconditional Grant (Non-Wage)	34,239	24,499	35,916
District Unconditional Grant (Wage)		30,438	56,100
Locally Raised Revenues	12,761	21,636	9,000
Multi-Sectoral Transfers to LLGs	23,334	19,190	
Support Services Conditional Grant (Non-Wage)	12,000	8,580	
<i>Development Revenues</i>	50,598	44,535	178,959
District Discretionary Development Equalization Grant	12,599	12,785	13,193
Donor Funding	29,745	25,059	163,667
Multi-Sectoral Transfers to LLGs	8,254	6,691	2,099
Total Revenues	132,933	148,876	279,975
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	82,335	102,588	101,016
Wage		30,438	56,100
Non Wage	82,335	72,150	44,916
<i>Development Expenditure</i>	50,598	44,534	178,959
Domestic Development	20,853	19,475	15,292
Donor Development	29,745	25,059	163,667
Total Expenditure	132,933	147,122	279,975

2015/16 Revenue and Expenditure Performance up to March

Ugx 146,965,000 has so far been realised as cumulative receipts for the unit, of which domestic Development was shs 8,356,000 donor funds Ugx 23,356,000 and recurrent nonwage. Out the realised Ugx 145,210,400 was spent by end of the quarter three and Ugx 1754600 was unspent donor programs(UNICEF) for which activities were on going Ugx. 11,727,850 was still on account for UNICEF

Department Revenue and Expenditure Allocations Plans for 2016/17

The district Planning unit has a budget will be got from local revenue, District Unconditional grant non- wage, domestic development and donor development. All expenditures will be in recurrent form.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	4	3	3
No of Minutes of TPC meetings	12	9	12
Function Cost (UShs '000)	132,933	147,122	279,975
Cost of Workplan (UShs '000):	132,933	147,122	279,975

2015/16 Physical Performance up to March

The Planning Unit carried out follow up and coordination of the local government planning process at District and Lower local government levels, coordinated 3 technical planning committee meetings, carried out quarterly monitoring of government and Donor programmes under LGMSD, PAF, coordinated the preparation of quarterly OBT, LGMSD and SDS reports, carried out Q2 internal assessemnt of lower local government performance, mentoring of local government staff in development planning and attending regional and national workshops/meetings organised by the

Vote: 558 Ibanda District

Workplan 10: Planning

Line Ministries and other Implementing Partners.

Planned Outputs for 2016/17

The Planning unit outputs include: Four visits on multisector monitoring and evaluation of government programmes and projects and activities under UNICEF, mentoring of Lower local governments in development planning, District statistical abstract, population status and social-economic report update district data base, workshops and meetings attended, assessment of Lower local governments and departments

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

The off budget activities include coordination of food security and nutrition activities under USAID Community Connector.

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of transport

The Planning Unit has no single vehicle or motorcycle for coordination of local government planning as well as monitoring of government programmes.

2. Lack of planners at Lower local government level

All LLGs do not have planner instead CDOs are assigned duties of planners.

3. Underfunding

The available funding to the unit cannot make it possible to follow up and guide the planning function at all levels of local government, especially at parish and vilalage level.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	75,369	72,970	113,469
District Unconditional Grant (Non-Wage)	7,377	9,331	8,677
District Unconditional Grant (Wage)	0	29,593	63,975
Locally Raised Revenues	5,584	1,682	12,000
Multi-Sectoral Transfers to LLGs	60,208	30,615	28,817
Support Services Conditional Grant (Non-Wage)	2,200	1,750	
Total Revenues	75,369	72,970	113,469
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	75,369	72,970	113,469
Wage	29,680	44,622	85,021
Non Wage	45,689	28,348	28,448
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	75,369	72,970	113,469

2015/16 Revenue and Expenditure Performance up to March

,The department received shs 72,970,000 by end of Quarter three representing 93% of the annual. This included Non-

Vote: 558 Ibanda District

Workplan 11: Internal Audit

wage unconditional grant, PAF funds, unconditional grant-wage. The activities of the department concentrated much in the third quarter. Out of the above, shs 72,970,000 was utilised on payment for staff salaries and non wage recurrent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has been allocated shs 19,894,000. Out of this shs 7,894,000 is unconditional grant and shs 12,000,000 is Local revenue. These funds are to be spent as shs 6,560,000 on Management of internal audit services whereas shs 13,334,000 on internal audit.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	4	3	4
Date of submitting Quarterly Internal Audit Reports	30-10-2015	30-4-2016	30-7-2017
Function Cost (US\$ '000)	75,370	72,970	113,469
Cost of Workplan (US\$ '000):	75,370	72,970	113,469

2015/16 Physical Performance up to March

The primary schools of Rwenkobwa Cath, Kangoma and Kyeibumba were audited. The health IIIs of Bisheshe and Kanywambogo were audited. The Sub Counties of Kijongo, Rukiri, Keihangara and Kicuzi were also audited.

Planned Outputs for 2016/17

The department will carry out audits on the District departments, Sub Counties, Secondary Schools, Primary Schools Health units and Implemented projects.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

None

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of means of transport.

The department does not have a motor vehicle which affects the movement of staff to the field to carry out auditing.

2. Inadequate funding.

The funding to the department is small. This also limits the scope of internal audit. Out of 124 primary schools we only handle 10 primary schools. Out of 42 health units, we only handle 2 health centre IIs and 6 health centre IIIs.

3. Obsolete office equipments.

The computers in the department are old to enable officers do their work effectively and efficiently.